

97. Immediately after the first day of September in each year, the said treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrear, and shall forthwith cause the same to be published once a week for two successive weeks in one newspaper published in said town, and charge a proportionate part of the cost thereof to each of said delinquents; should any of said taxes so in arrears continue unpaid after such advertisement and remain so unpaid until the first day of October then next ensuing, then immediately after the first day of October in each year the said treasurer shall make up a further list of all taxes due and in arrear, which list shall contain the names of the person or persons assessed with property upon which taxes are due and in arrear, and a brief description of the property, and, in case of real estate, such reference to conveyances as will render the same easy of identification, and the amount of tax levied and in arrear, including all arrears for previous years, with the interest and costs and expenses accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said taxes, interest, costs and expenses are not paid before the first Monday of December then next ensuing, the said treasurer will proceed at 10 o'clock A. M. on that date, at the court house door in said town of Bel Air, to offer every piece of said property, real or personal, for sale to the highest bidder for cash, which said list and notice shall be published in one newspaper published in said town, for four successive weeks prior to the said first Monday of December; and on said first Monday of December the said treasurer shall proceed to sell any and all such pieces of property, real or personal, upon which said taxes, interest and costs and expenses shall not then have been paid, and shall continue such sale each secular day, legal holidays excepted, from 10 o'clock A. M. until 3 o'clock P. M., until every parcel of said property shall have been offered and sold. Should the said treasurer deem it impracticable to sell personal property liable for taxes at the time and place aforesaid, then he may advertise and sell said personal property at different dates and places as may seem most practicable to him in each case; provided, that such sales shall be made as soon as possible after the said first Monday in December; and for the purpose of selling personal property for the payment of taxes the said treasurer shall have, in addition to the power conferred on him by this Act, all the powers possessed by collectors of Harford County, prior to the passage of the Act of 1898, Chapter 204.